Form **F-66 (IA-2)** (6-30-2015)

CITY OF

COMPLETED,

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## STATE OF IOWA

2015 FINANCIAL REPORT FISCAL YEAR ENDED **JUNE 30, 2015** 

Coggon

Mary Mosiman, CPA

**Auditor of State** 

, IOWA Coggon

DUE: December 1, 2015

NOTE - The information supplied in this report will be shared by the Iowa State

(Please correct any error in name, address, and ZIP Code)

16205700600000

Coggon IA 52218

**City Clerk** 

**PO Box 79** 

**PLEASE State Capitol Building** Auditor's Office, the U.S. Census Bureau, various public interest groups, and State **RETURN TO** Des Moines, IA 50319-0004 and federal agencies. **ALL FUNDS Proprietary** Total actual Item description Governmental Budget (b) (c) (d) (a) **Revenues and Other Financing Sources** Taxes levied on property 219,839 219,839 213,015 Less: Uncollected property taxes-levy year 219,839 219,839 213,015 **Net current property taxes** Delinquent property taxes 0 0 TIF revenues 82,636 81,280 Other city taxes 82,636 0 1,035 1,035 0 Licenses and permits 3,313 0 3,313 Use of money and property 88,282 88,282 79,720 Intergovernmental 246,300 Charges for fees and service 35,548 225,490 261,038 Special assessments 9,057 Miscellaneous 9,057 0 2,000 71,775 62,748 134,523 100,225 Other financing sources Total revenues and other sources 288,238 799,723 722,540 511,485 **Expenditures and Other Financing Uses** Public safety 30,593 0 30,593 37,924 170,778 Public works 167,172 167,172 0 7,480 0 7,480 7,480 Health and social services 0 56,579 Culture and recreation 56,579 62,236 0 Community and economic development 0 71,704 0 71,704 General government 68,338 108,700 0 108,700 109,200 Debt service 5,000 5,257 5,257 Capital projects **Total governmental activities** expenditures 447,485 447,485 460,956 Business type activities 182,790 182,790 192,327 **Total ALL expenditures** 447,485 182,790 630,275 653,283 0 111,000 100,225 111,000 Other financing uses, including transfers out Total ALL expenditures/And other financing uses 558,485 182,790 741,275 753,508 **Excess revenues and other sources over** (Under) Expenditures/And other financing uses -47,000 58,448 -30,968 105,448 Beginning fund balance July 1, 2014 281,151 217,535 498,686 498,686 322,983 467,718 Ending fund balance June 30, 2015 234,151 557,134 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Private Purpose Trust funds and \$ held in Pension Trust Funds; \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2015 Indebtedness at June 30, 2015 Amount - Omit cents Amount - Omit cents General obligation debt 530,000 Other long-term debt Revenue debt 0 Short-term debt 35,154 TIF Revenue debt General obligation debt limit \$ 1,491,818 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Date Published/Posted Signature of city clerk Mark (x) one X Date Published Date Posted 10/20/15 Area Code Printed name of city clerk Number Extension Telephone Brenda Quandt 319 435-2314 Date signed Signature of Mayor or other City official (Name and Title) PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR EN	DED JUNE 30, 2015		CITY OF Cog	ggon		Indica	GAAP te by entering an X	in the appropria	NON-G	GAAP = CASH BASIS this sheet ONLY	S
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. Lir (g) and (h))	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES			_							1	1
2	Taxes levied on property	168,745	17,377		33,717	,		219,839				2
3	Less: Uncollected property taxes - Levy year							0				3
4	Net current property taxes	168,745	17,377		33,717	0		219,839		T01	219,839 4	
5	Delinquent property taxes							0		T01		5
6	Total property tax	168,745	17,377		33,717	0	(	219,839			219,839 6	3
7	TIF revenues				]			0		T01	0 7	7
	Other city taxes		1	T	1							
8	Utility tax replacement excise taxes					ļ		0		T15	8 0	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)					ļ		0		T15	0 9	
10	Parimutuel wager tax							0		C30	0 1	
11	Gaming wager tax							0		C30	0 1	
12	Mobile home tax							0		T19	0 1:	
13	Hotel/motel tax	-	00.000		-			0		T19	0 1	
14	Other local option taxes	0	82,636		) 0			82,636		T09	82,636 1	
15	TOTAL OTHER CITY TAXES	0	02,000	0	0	ų v		82,636		0	82,636 1	
	Section B - LICENSES AND PERMITS	1,035						1,035		T29	1,035 1	_
17	Section C - USE OF MONEY AND PROPERTY	400	0.405	·	_	<del> </del>		1 0.040		1 1100	1	
18	Interest	188	3,125					3,313		U20	3,313 1	
19	Rents and royalties							0		U40	0 1	
20	Other miscellaneous use of money and property							0		U20	0 2	
21	TOTAL USE OF MONEY AND PROPERTY	188	3,125	0	0	0		3,313		0	3,313 2	
	TOTAL USE OF MONET AND PROPERTY	100	3,123		0	ų v	'	ار عربی		٧Į		
23	Ocades B. INTERCOVERNMENTAL	4									2	
24	Section D - INTERGOVERNMENTAL	4									2	4
25	Fadaval granta and reinskriveans ante	4									2	5
26 27	Federal grants and reimbursements Federal grants		I	Γ	1	<del>                                     </del>		1 0		B89	0 2	
28	Community development block grants	+				1,443		1,443		B50	1,443 2	
29	Housing and urban development	+			1	1,443		1,443		B50	1,443 2	a
30	Public assistance grants							0		B79	0 3	
31	Payment in lieu of taxes					<del>                                     </del>		0		B30	0 3	
32	r dymont in nod or taxoo					<del>                                     </del>		0		1 230	0 3	
33	Total Federal grants and reimbursements	0	0	0	0	1,443	(	1,443		0	1,443 3	
34	Total Fouoral granto ana folimbaroomonio		ı	<u> </u>	1 -	1,110	·	1,110		~[	3	
35											3	5
36											3	6
37											3	7
38											3	8
39											3	9
40											4	0
											•	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30	0, 2015 Continued	ı	CITY OF Cog	ıgon			GAAP	x	NON-C	GAAP = CASH B	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
41	Section D - INTERGOVERNMENTAL - Continued	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	41
41	Section D - INTERGOVERNMENTAL - Continued											41 42
43	State shared revenues											43
44	Road use taxes		68,420					68,420		C46	68,420	
45												45
46	1											46
47												47
48	Other state grants and reimbursements				1	11		11				48
49	State grants	858	3			3,000		3,858		C89	3,858	
50	Iowa Department of Transportation							0		C89	0	50
51 52	Iowa Department of Natural Resources Iowa Economic Development Authority		1			+		0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Commorbial a maderial respicación dia							0		000	0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	858	68,420	0	0	3,000	(	72,278	0	)	72,278	
61	<u> </u>											61
62	Local grants and reimbursements	44 504			1			44 504			44 504	62
63 64	County contributions Library service	11,561						11,561		D89	11,561	63
65	Township contributions				3,000			3,000		D89	3,000	
66	Fire/EMT service				3,000			3,000		D89	3,000	66
67	THE/LIMIT SERVICE							0		D89	0	67
68								0		200	0	68
69								0			0	69
70	Total local grants and reimbursements	11,561	0	0	3,000	0	(	14,561	0		14,561	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	12,419	68,420	0	3,000	4,443	(	88,282	0		88,282	71
72	Section E - CHARGES FOR FEES AND SERVICE					•						72
73	Water							0	56,305		56,305	
74	Sewer							0	169,185		169,185	
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	05.440						0		AØ1	05.440	78
79 80	Landfill/garbage Hospital	35,448	)					35,448		A81 A36	35,448	79

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 3	VENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 Continued CITY OF Coggon									GAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0)	85
86	Housing authority							0		A50	0)	86
87	Storm water							0	ļ	A80	. 0	87
88	Other:		<u> </u>		ı	<del> </del>		<u> </u>	Т	۸۵۸		88
89	Nursing home					+		0		A89 A89	0	89 90
90	Police service fees Prisoner care					+		0		A89	0	90
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges					+		0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	100						100		A61	100	
101	Animal control charges							0		A89	0	
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	35,548	0	0	C	0	0	35,548	225,490		261,038	
105					ı	<del>, , , , , , , , , , , , , , , , , , , </del>						105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
	Section G - MISCELLANEOUS											107
108		5,500						5,500		U99	5,500	
109	Deposits and sales/fuel tax refunds	315						315		U99	315	
110	Sale of property and merchandise	68						68		U11	68	110
111	Fines	388						388		U30		111
112	Internal service charges							0		NR		112
113	Other miscellaneous - Specify							0			0	
114	Reimbursement for dust control/fence	1,282				ļ		1,282			1,282	
115	Insurance safety dividend	1,504				1		1,504			1,504	
116		1				1		0			0	116
117		+				+		0	-		0	117
118 119						+		0			0	110
	TOTAL MICCELL ANEQUE	0.057				1		0 0 0 0			Ŭ	_
120	TOTAL MISCELLANEOUS	9,057	0	0	<u> </u>	0	0	9,057	0		9,057	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2	2015 Continuec		CITY OF Cog	gon			GAAP	x	NON-	GAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
404	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	404
121 122	71, 104, 100, and 120)	226,992	171,558	0	36,717	4,443	Ü	439,710	225,490		665,200	121 122
	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0	23,523		23,523	
127	Regular transfers in and interfund loans				71,775			71,775	39,225		111,000	
128	Internal TIF loans and transfers in							0			0	128
129 130								0			0	129 130
	TOTAL OTHER FINANCING SOURCES	0	0	0	71,775		0	71,775	62,748		134,523	
131		<u> </u>	U	0	71,770	4	0	71,775	02,740		134,523	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	226,992	171,558	0	108,492	4,443	0	511,485	288,238		799,723	
133	Designation found belonge byte 4, 2044	C4 440	240 444		10.204	407		204 454	247 525	ı	400,000	133
134 135	Beginning fund balance July 1, 2014	61,140	210,114		10,304	-407		281,151	217,535		498,686	134 135
133	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum	I				Ι Ι		Ι Ι		l		133
136	of lines 132 and 134)	288,132	381,672	0	118,796	4,036	0	792,636	505,773		1,298,409	
137												137
138												138
139 140												139 140
141												141
142												142
143												143
144												144
145												145
146												146
147 148												147 148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156 157	+											156 157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL	YEAR ENDED JUNE	30, 2015	CITY OF Cog	ıgon			GAAP	3	NON-C	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(4)	(~)	(9)	(-/	(9)	(-)	(9)	()	ļ	(-/	1
2	Police department/Crime prevention — Current operation	15,611			l			15,611		E62	15,611	2
3	Purchase of land and equipment	10,011						0		G62	0	
4	Construction							0		F62	0	_
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	465						465		E89	465	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	14,267						14,267		E24	14,267	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	10
20	Construction							0		F66	0	
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	250						250		E32	250	
25	Purchase of land and equipment							0		G32	0	
26	Construction							0		F32	0	26
	Other public safety — Current operation							0		E89	0	
28	Purchase of land and equipment							0		G89	0	
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	02
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37						ļ		0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	30,593	0	0	<b>J</b> 0	0	C	30,593			30,593	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 2015	i Continued	CITY OF Cog	gon		E	GAAP	<u> </u>	K NON-C	GAAP = CASH B	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(=)	(3)	(0)	(4)	(0)	(.)	(9)	()	ļ	(.)	41
	Roads, bridges, sidewalks — Current operation	10,304	102,596					112,900		E44	112,900	
43	Purchase of land and equipment	10,00	,					0		G44	0	43
44	Construction							0		F44	0	44
	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
	Street lighting — Current operation	8,000						8,000		E44	8,000	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		12,136					12,136		E44	12,136	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
	Garbage (if not an enterprise) — Current operation	34,136						34,136		E81	34,136	
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
	Other public works — Current operation							0		E89	0	00
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	•
68								0			0	
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73		1						0			0	73
74								0			0	74
75		1						0			0	75 70
76								0			0	76
77								0			0	77
78								0			0	78
79	TOTAL BUBLIO WORKS	F0.440	444700					0			107.170	79
80	TOTAL PUBLIC WORKS	52,440	114,732	0	0	0	(	167,172			167,172	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR			GAAP	3	X NON-	GAAP = CASH	BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section C — HEALTH AND SOCIAL SERVICES		ı		T			<del>-</del>			_	81
	Welfare assistance — Current operation				ļ			0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
	City hospital — Current operation				-			0		E36	0	84
85	Purchase of land and equipment							0		G36	0	00
86	Construction Construction							0		F36	0	00
	Payments to private hospitals — Current operation							0		E36	0	, 0,
	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32 E32	0	90
	Water, air, and mosquito control — Current operation							0			0	J J I
92 93	Purchase of land and equipment  Construction							0		G32 F32	0	92
	Community mental health — Current operation				<del> </del>			0		E32	0	93
	·				<del> </del>			0		G32	0	
95 96	Purchase of land and equipment  Construction				<del> </del>			0		F32	0	
	Other health and social services — Current operation	7,480			+	+		7,480		E79	7,480	
98	Purchase of land and equipment	7,400			<del> </del>			7,400		G79	7,460	98
99	Construction					<del>                                     </del>		0		F79	0	99
100	Construction							0		F79	0	0 100
101								0			0	
101								0			0	
	TOTAL HEALTH AND SOCIAL SERVICES	7 490	0	0		) 0		7 490			,	_
103	TOTAL HEALTH AND SOCIAL SERVICES	7,480	U		7	)[	(	7,480			7,480	
104												104
105												105
106												106 107
107												
108												108
109 110												109 110
111												110
112												111
113												112
114												113
115												114
116												111 112 113 114 115 116 117 118 119 120
117												117
118												11Ω
119												110
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	DED JUNE 30, 2015	5 Continued	CITY OF Cog	ggon			GAAP	3	NON-G	GAAP = CASH I	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)		(1)	121
122	Library services — Current operation	40,884	3,722		1			44,606		E52	44,606	
123	Purchase of land and equipment	40,004	5,722					144,000		G52	44,000	123
124	Construction							1 0		F52	0	124
	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
	Parks — Current operation	9,985	1,988					11,973		E61	11,973	
128	Purchase of land and equipment	0,000	1,000					0		G61	0	128
129	Construction							0		F61	0	129
	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	50,869	5,710	0	0	0	(	56,579			56,579	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	
	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	C	0	0	0	0	(	0			0	154
155			TIF Rehates are	e expended out of	the TIF Special							155
156				ithin the Communi								156
157				ent program's activ								157
158			•	. •	-							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENI	DED JUNE 30, 2015	Continued	CITY OF Cog	ggon			GAAP	3	NON-C	GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	(3-7	. (4)	(-)	(-/	(-)	(-7	1 (9/	(/	•	(-7	159
	Mayor, council and city manager — Current operation	3,120	239					3,359		E29	3,359	160
161	Purchase of land and equipment	,						0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	16,839	5,936					22,775		E23	22,775	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,899						4,899		E25	4,899	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,368						13,368		E31	13,368	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	27,303						27,303		E89	27,303	171
	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	65,529	6,175	0	0	0	(	71,704			71,704	176
177	Section G — DEBT SERVICE				108,700			108,700			108,700	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	108,700	0	(	108,700			108,700	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify				•	•					0	183
	Wastewater Treatment Plant					5,257		5,257			5,257	184
185								0			0	185
186								0			0	
187	Subtotal Regular Capital Projects	0	0	0	0	5,257	(	5,257			5,257	
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190	_							0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	(	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,257	(	5,257			5,257	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	206,911	126,617	0	108,700	5,257	(	447,485			447,485	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	·			•			· · · · · · · · · · · · · · · · · · ·			•	195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	 NDED JUNE 30, 201	5 Continued	CITY OF Cog	gon			GAAP	x	NON-0	GAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects (e)	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	,		( /	· /	. , ,	( )	(3)	( )			197
198	Water — Current operation	1						Γ	67,017	E91	67,017	198
199	Purchase of land and equipment	1						Ī	47,276		47,276	
200	Construction	1						Ī		F91	0	200
201	Sewer and sewage disposal — Current operation	1						Ī	68,497	E80	68,497	201
202	Purchase of land and equipment									G80	0	202
203	Construction	1						Ī		F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment	1								G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment							_		G03	0	226
	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment	]						Ĺ		G50	0	228
229	Construction							Ĺ		F50	0	229
	Storm water — Current operation							Ļ		E80	0	230
231	Purchase of land and equipment							Ļ		G80	0	231
232	Construction	J						Ĺ		F80	0	232
233												233
234												234
235												235 236
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	IDED JUNE 30, 2015	Continued	CITY OF Coç	ggon			GAAP					
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.	Ì	· · · · · · · · · · · · · · · · · · ·	` ,		· · · · · · · · · · · · · · · · · · ·			` '		.,	237	
238	Other business type — Current operation									E89	0	238	
239	Purchase of land and equipment									G89	0	239	
240	Construction									F89	0	240	
241												241	
242	Enterprise Debt Service										0	242	
243	Enterprise Capital Projects										0	243	
244	Enterprise TIF Capital Projects										0	244	
245	Internal service funds — Specify											245	
246											0	246	
247											0	247	
248											0	248	
249											0	249	
250											0	250	
251	TOTAL BUSINESS TYPE ACTIVITIES	]							182,790		182,790	251	
252		]						•				252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	206,911	126,617	0	108,700	5,257		0 447,485	182,790		630,275	253	
	Section J — OTHER FINANCING USES INCLUDING									NE		254	
	TRANSFERS OUT		144 000			Г		144,000		NE	444.000	254	
255	Regular transfers out		111,000					111,000			111,000		
256	Internal TIF loans/repayments and transfers out							0			0	256	
257	TOTAL OTHER FINANCING USES		111 000		0	0		0 444,000			111 000	257	
258		0	111,000	Ü	U	U		0 111,000	Ü		111,000	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	206,911	237,617	0	108,700	5,257	(	0 558,485	182,790		741,275	5 259	
260												260	
261	Ending fund balance June 30, 2015:											261	
	Governmental:											262	
263	Nonspendable							0			0	263	
264	Restricted							0			0	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	81,221	144,055		10,096	-1,221		234,151			234,151		
268	Total Governmental	81,221	144,055	0	10,096	-1,221	(	0 234,151			234,151		
	Proprietary	,	, , , ,		1,300	,		, , ,	322,983		322,983		
270	Total ending fund balance June 30, 2015	81,221	144,055	0	10,096	-1,221		0 234,151	322,983		557,134		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	288,132		0	118,796			0 792,636			1,298,409		
		,											

Part III	Please report below	ENTAL EXPENDITURE v expenditures made to nditures in part II. Ente	the State or to other		n a reimbursement or	r cost s	haring basis.			
	Purpose	Amount paid to other						Purpose		Amount paid
	Correction	local governments MØ5 \$						Highways	L44 9	to State
	Health	M32						All other		
	Highways									
	Transit subsidies									
	Police protection	M62								
	SewerageSanitation									
	All other									
Part IV		/AGES al salaries and wages p lude also salaries and v								
		and wages of municipa				Г		A		
	Total salaries ar	nd wages paid					ZØØ \$	Amount - <i>Omit c</i>	ents 112,657	
Part V	DEBT OUTSTAND	ING, ISSUED, AND RE	ETIRED							
A. Long-term debt	Debt	Debt during the fi	scal year		Debt Outstar	nding	JUNE 30, 2015			
	outstanding	lacco d	Dotino d	Canaral	TIF		Povenie	O4h = -		Interest paid
Purpose	JULY 1, 2014	Issued	Retired	General obligation	revenue		Revenue	Other		this year
,	(a)	(b)	(c)	(d)	(e)		(f)	(g)		(h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$		49U \$	191 \$	
		29U	39U	49U	49U	ֆ 49U		49U	189	
2. Sewer utility	19U	29U	39U	49U	49U	49U			192	
3. Electric utility	19U	29U		49U	4011	4011			102	
4. Gas utility						49U			193	
<b>5.</b> Transit-bus	19U	29U	39U	49U	49U	49U			194	
6. Industrial Revenue	19T	24T	34T		44T	44T			189	
7. Mortgage	19T	24T	34T		44T	44T			189	
revenue	19U	29U	39U	49U	49U	49U		49U	189	
8. TIF revenue Other-Specify	19U	29U	39U	49U	49U	49U		49U	189	
9. 2009 Linn St. Fire Station	325,000 19U	29U	60,000			49U		49U	189	11,775
10.	290,000		25,000	265,000						11,925
11.	19U	29U	39U	49U	49U	49U		49U	189	
12.	19U	29U	39U	49U	49U	49U		49U	189	
	19U	29U	39U	49U	49U	49U		49U	189	
13.	19U	29U	39U	49U	49U	49U		49U	189	
14. Total long-term										
debt	615,000	0	85,000	530,000	0		0		0	23,700
B. Short-term deb	t			61V		Am	ount - Omit cer	nts		
	Outstanding as of J	ULY 1, 2014		\$			24,	564		
	Outstanding as of			64V \$				154		
Part VI Click to visit DOM		N FOR GENERAL OBL ity 100% All Property By Class				Aı	mount - Omit cent	s 		
	Ad	ctual valuation Janua TMENT ASSETS AS OF	ry 1, 2013	\$	29,83	36,364		x .05 = \$		1,491,818
Part VII	CASH AND INVES	IMENI ASSETS AS OF	JUNE 30, 2015	Amount - Omit cer	nts					
Type o	f asset	Bond and interest funds	Bond construction funds	Pension/retirem funds	ent all other funds funds	5	Total			
Cash and invest cash on hand, C checking and sav Federal securities securities, State government securities.	D's, time, vings deposits, s, Federal agency and local urities, and all	(a) WØ1	(b) W31	(c)	W61		(e)			
real property. 		\$	\$		557	7,134	55	7,134		
REMARKS		<u>l</u>		I	557		98	1,104		